

**California Disaster Relief Tax Provisions**

(Revised)

**Winter Storm Damaged Locations – California, January 1993****Introduction**

This publication outlines the procedures to properly claim a deduction for property damage or destruction resulting from the winter storms which occurred in January of 1993.

**1. How to claim a loss.**

You may elect to claim a disaster loss on your 1992 income tax return if your damaged property is located in an area designated by the President of the United States to warrant assistance by the federal government. The designated areas are Contra Costa, Fresno, Humboldt, Imperial, Lassen, Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas, Riverside, San Bernardino, San Diego, Santa Barbara, Sierra, Siskiyou, Sonoma, Tehama, Trinity and Tulare Counties and the Cities of Fillmore, Los Angeles and Culver City. At the time this publication went to press, a designation for the counties of Los Angeles and Alpine was emanate.

You may claim the disaster loss by attaching a copy of federal Form 4684, Casualties and Thefts, and any additional schedules to Form 540, California Resident Income Tax Return. Be sure to use California amounts on the federal form.

To figure your disaster loss for property that is trade or business, income-producing, or rent or royalty property, use Section B of federal Form 4684. Be sure to use California amounts on this form.

You may also need to use Schedule D-1, Sales of Business Property, and form FTB 3805V, Net Operating Loss (NOL) Carryover and Disaster Loss Deduction — Individuals, Estates and Trusts to report these losses.

If you have already filed your 1992 income tax return, you may claim your disaster loss by completing Form 540X, Amended Individual Income Tax Return. But you must first complete federal Form 1040X, Amended Individual Income Tax Return, before completing Form 540X. You must attach a copy of Form 1040X, including federal Form 4684 and any additional schedules, to Form 540X. Be sure to use California amounts on this form.

If you do not elect to claim the disaster loss on your 1992 income tax return, you may claim the loss on your 1993 Form 540 using the steps above.

To claim your disaster loss, you must attach a statement to your Form 540 or Form 540X which includes the date of the disaster and the location (city and county) of the disaster.

You qualify to carryover 100% of any excess disaster loss to future taxable years, if the California legislature includes the disaster locations in the special disaster relief provision of California Revenue & Taxation Code Section 17207.

**2. How to speed up your refund.**

Print **"DISASTER - CALIFORNIA WINTER STORMS"** at the top of Side 1 of your Form 540 or Form 540X.

**3. When to claim your refund.**

The fastest way to get your refund is to claim your winter storm related disaster loss on your 1992 Form 540 before

April 15, 1993. If you have already filed your 1992 income tax return, the fastest way to get your refund is to file your 1992 Form 540X by April 15, 1994. If you claim this loss on your 1993 income tax return, the earliest you will get your refund is 1994.

**4. Where to mail your Form 540 or Form 540X.**

Franchise Tax Board  
P.O. Box 942867  
Sacramento, CA 94267-0001

**5. Were your California tax returns lost or damaged?**

You may replace lost or damaged California tax returns by completing form FTB 3516, Request for Copy of Tax Return, or by writing to:

Franchise Tax Board  
P.O. Box 942840  
Sacramento, CA 94240-0060

Attn: Data Storage — RID (in lower left-hand corner of envelope)

**6. Do you need help?**

**In person assistance.** Franchise Tax Board representatives are available at our district offices shown below. Our offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m.

Fresno	2550 Mariposa St., Room 3002
Long Beach	245 W. Broadway, Suite 115
Los Angeles	300 South Spring Street, Suite 5704
Oakland	1970 Broadway, Suite 550
Sacramento	8745 Folsom Blvd., Suite 150
San Bernardino	215 North D Street
San Diego	5353 Mission Center Road, Suite 314
San Jose	96 N. 3rd St., 4th Floor
Santa Ana	600 W. Santa Ana Blvd., Suite 300
Santa Barbara	360 S. Hope Ave., Suite C-110
Santa Rosa	50 D Street, Room 130
Stockton	31 East Channel Street, Room 219
Van Nuys	6150 Van Nuys Blvd., Room 100
West Covina	100 N. Barranca St., Room 600

**Telephone assistance.** Call our regular toll-free telephone service between 8:00 a.m. and 5:00 p.m., Monday through Friday.

From within the United States,  
call ..... 1-800-852-5711

From outside the United States,  
call (not toll-free) ..... 1-916-854-6500

For federal tax questions, call the Internal Revenue Service.

**Hearing Impaired And Bilingual Assistance**

Toll-free taxpayer service is provided for the hearing impaired with a Telecommunications Device (TDD). Call 1-800-822-6268. The Franchise Tax Board will also accept calls for, and relay messages to, any California state agencies.

Para obtener servicio bilingüe de información sobre impuestos o formularios, llame al número de teléfono (anotado arriba) que le corresponde.